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Statement of the case.

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stock in railroad enterprises? Is this the language in which an act of such importance, and affecting so many persons and so much property, would be framed? Yet it is by such latitudinarian construction of statutes as this that it is attempted to fasten upon owners of property, who never assented to the contract, a debt of twenty millions of dollars, involving a ruin only equalled in this country by that visited upon the guilty participants in the current rebellion.

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WOODS v. FREEMAN.

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A judgment in Illinois for taxes is fatally defective if it does not in terms or by some mark indicating money, such as \$ or *cts.*, show the amount, in money, of the tax for which it was rendered. Numerals merely, that is to say, numerals without some mark indicating that they stand for money, are insufficient.

FREEMAN sued Woods in ejectment, in the Circuit Court for the Northern District of Illinois, to recover possession of the southwest quarter of section three (3) of township eight (8) north of range three (3) west of the fourth principal meridian, situated in Warren County, in that State. At the trial, Freeman showed title in himself by a regular chain of conveyances from the United States. Woods, to defeat this title, insisted that the tract of land had been regularly sold for the non-payment of taxes for the year 1852, and the *validity* of the sale was the main question in the case.

By the statute law of Illinois, the collector of taxes reports to the proper court a list of lands on which the taxes remain due and unpaid, and if no good reason is interposed a *judgment* is entered on his assessment and return, in the name of the State of Illinois, against the several tracts of land for the sum annexed to each, being the amount of taxes, interest, and costs due thereon, and a precept to sell is ordered.

The following illustration of the collector's assessment and return will show the nature of the document on which judgment is in these cases given; though, in the present case,

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the reader will observe that neither in the column meant to denote the "total" of the tax, nor in others where money is meant to be indicated, is the word "dollars" or "cents" given, nor any character, such as \$ or *cts.*, or abbreviation representing them. And, that while a conjecture or inference may be made that the figures indicate dollars or cents, the conclusion rests finally on conjecture or inference only.

## 8 N. 3 W.

Patentee's name.	Part of section.	Section.	Acres.	Valuation.	State spro.	State special.	County tax.	Co. special.	Total.
Erastus Brown, .	W. S. N. E.	3	89 <sup>1</sup> / <sub>4</sub>	180	1 09	72	1 08	. .	2 89
Elisha Sibree, . .	S. W.	3	160	320	1 93	1 28	1 92	. .	5 13

The tract of land in controversy had been sold for taxes, and a deed made to one Harding, through whom Woods claimed. To sustain the deed, Woods offered in evidence the record of the judgment of the county court of Warren County against the tract of land for the unpaid taxes of 1852, the same being in form as above. On the objection of Freeman, the court excluded the evidence, and Woods excepted. Verdict and judgment having been given for Freeman, the correctness of the refusal to admit the evidence was the chief point on error here.

*Mr. Merriman, for the defendant in error:*

Mr. Justice DAVIS delivered the opinion of the court, and after stating facts, proceeded thus:

There was no "mark, word, or character" on the record of the *judgment* to indicate the amount of taxes for which it was rendered against the land, which was undoubtedly the reason why the court rejected the evidence.

In the construction of local statutes affecting the titles to real estate, this court recognizes the binding force of the interpretation given by the highest judicial tribunal of a State.



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*This question has been expressly decided by the Supreme Court of Illinois. That court has held,\* "that a judgment for taxes is fatally defective which fails to show the amount of tax for which it was rendered, and that the use of numerals, without some mark indicating for what they stand, is insufficient." The judgment was therefore void, and the court was right in excluding the evidence from the jury.*

Judgment is

AFFIRMED WITH COSTS.

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UNITED STATES v. MORENO.

1. Where there are no subscribing witnesses to a Mexican grant in colonization, the signature of the governor who executed the grant, and of the secretary who attested it, may be proved by any one acquainted with their handwriting. Such evidence is in no sense secondary. *United States v. Auguisola (ante, p. 352)*, approved.
2. The cession of California to the United States did not impair the rights of private property. These rights were consecrated by the law of nations, and protected by the treaty of Guadalupe Hidalgo. The act of March 3d, 1851, to ascertain and settle private land claims in the State of California, was passed to assure to the inhabitants of the ceded territory the benefit of the rights thus secured to them. It recognizes both legal and equitable rights, and should be administered in a liberal spirit.

ON an appeal from the decree of the District Court of the United States for the Southern District of California, the record disclosed the following facts: On the 5th of April, 1845, Moreno submitted to Pio Pico, then Governor of the Department of California, a petition, wherein he set forth that he had "denounced, in due form, a square league of land situate between Temecula and the Lagoon called Santa Rosa, to which, after previous judicial investigation," he prayed "to be awarded the respective title, on the ground that it is absolutely vacant and without any availableness." The governor ordered the petition "to be sent for the report of" the pro-

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\* *Lawrence v. Fast*, 20 Illinois, 340; *Lane v. Bommelmann*, 21 Id., 147.